

EXHIBIT D

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**Summary of Hours Billed by Attorneys and Paraprofessionals
for the Period June 1, 2006 through September 30, 2006**

<u>Matter Description</u>	<u>Hours</u>	<u>Amount</u>
Business Operations	787.10	\$190,626.40
Case Administration	3.50	\$875.00
Claims Administration and Objections	1.00	228.00
Employee Benefits/Pensions/Labor	220.00	\$40,976.00
Fee/Employment Applications/Objections	2.30	575.00
Litigation	256.50	\$47,752.50
Vendor/Supplier Matters	410.40	\$101,724.20
Total:	<u>1,680.80</u>	<u>\$382,757.10</u>